



# Commonwealth of Virginia

*Auditor of Public Accounts*

Martha S. Mavredes, CPA  
Auditor of Public Accounts

P.O. Box 1295  
Richmond, Virginia 23218

January 29, 2013

The Honorable Theodore J. Burr Jr.  
Chief Judge  
County of Sussex General District Court  
315 S. Main Street  
Emporia, VA 23847

The Honorable Carson E. Saunders Jr.  
Chief Judge  
County of Sussex Juvenile and Domestic Relations District Court  
315 S. Main Street  
Emporia, VA 23847

Audit Period: July 1, 2011 through June 30, 2012  
Court System: County of Sussex  
Judicial District: Sixth

We are performing a statewide audit of the Combined General District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted certain matters that required management's attention and corrective action. These matters included:

## Properly Assess Court-Appointed Attorney Fees

The Clerk improperly assessed court appointed attorney fees and then did not properly receipt the collections into the Financial Management System. The Clerk assessed \$120 in court-appointed attorney fees on two juvenile cases, resulting in a \$240 overcharge to the defendants. Section 16.1-267 of the Code of Virginia does not allow juveniles to be assessed these fees.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:kstl

cc: The Honorable Stephen D. Bloom, Judge  
The Honorable Jacqueline R. Waymack, Judge  
Frances Fountain, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia